



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Mabe Group LLC
DOCKET NO.: 18-01111.001-R-1
PARCEL NO.: 11-11-482-014

The parties of record before the Property Tax Appeal Board are Mabe Group LLC, the appellant, by attorney James E. Tuneberg, of Guyer & Enichen in Rockford; and the Winnebago County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **Winnebago** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$1,559
IMPR.: \$12,280
TOTAL: \$13,839

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Winnebago County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2018 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a 2-story dwelling of aluminum/vinyl siding exterior construction with 1,234 square feet of living area. The dwelling was constructed in 1920. Features of the home include an unfinished basement, central air conditioning and a 280 square foot 1.0-car garage. The property has a 2,700 square foot site and is located in Rockford, Rockford Township, Winnebago County.¹

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted Multiple Listing Service (MLS) sheets and information on four comparable

¹ The Property Tax Appeal Board finds the best evidence of the subject's site size was presented in the property record card submitted by the board of review which identifies the site measurements. The Board finds the slight size discrepancy to be insignificant in determining the correct assessment of the subject property based on the evidence in the record.

sales located within 1.2 miles from the subject property. The comparables have sites that range in size from 4,800 to 7,504 square feet of land area and are improved with 2-story dwellings of brick, siding or brick and siding exterior construction that range in size from 1,020 to 1,536 square feet of living area. The homes were built from 1921 to 1935. Each comparable has an unfinished basement, central air conditioning and a garage ranging in size from 1-car to 2-cars. Three of the comparables each have one fireplace. The comparables sold from March 2017 to February 2018 for prices ranging from \$27,000 to \$64,900 or from \$24.77 to \$45.41 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$10,888.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$13,839. The subject's assessment reflects a market value of \$41,509 or \$33.64 per square foot of living area, land included, when using the 2018 three year average median level of assessment for Winnebago County of 33.34% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located within the same neighborhood code as the subject. The comparables have sites that range in size from 4,750 to 7,500 square feet of land area and are improved with four, 2-story dwellings and one, 1.5-story dwelling of aluminum/vinyl exterior construction that range in size from 1,132 to 1,332 square feet of living area. The homes were built from 1921 to 1940. Each comparable has a basement, one with finished area, central air conditioning and a garage ranging in size from 240 to 640 square feet of building area. Two comparables each have one fireplace. The comparables sold from April 2017 to April 2018 for prices ranging from \$42,650 to \$65,000 or from \$35.28 to \$57.42 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant's counsel clarified the number of comparables submitted and made a note of the difference in styles of comparables utilized by the appellant and board of review. He also noted that some board of review comparables had superior garage amenities and one comparable had finished basement area.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted nine comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #2 and #3 dissimilar to the subject in age and/or located greater than one mile from the subject. The Board gave little weight to board of review comparables #3 and #4 which are newer in age when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #4 along with board of review comparables #1, #2 and #5 which are similar to the subject in location, age, dwelling size and most features. These most similar comparables sold from March to November 2017 for prices ranging from \$27,000 to \$65,000 or from \$26.47 to \$57.42 per square foot of living area, including land. The subject's assessment reflects a market value of \$41,509 or \$33.64 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences with the subject, the Board finds a reduction in the subject's assessment is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: December 15, 2020



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Mabe Group LLC, by attorney:
James E. Tuneberg
Guyer & Enichen
2601 Reid Farm Road
Suite B
Rockford, IL 61114-6677

COUNTY

Winnebago County Board of Review
Winnebago County Admin. Bldg.
404 Elm Street
Rockford, IL 61101